



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HUDSON PUBLIC UTILITIES

Principal Office: 505 THIRD STREET
HUDSON, WI 54016

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BRIAN D. GRAMENTZ of
(Person responsible for accounts)

_____, HUDSON PUBLIC UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/02/2001
(Signature of person responsible for accounts)	(Date)

CITY ADMINISTRATOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUDSON PUBLIC UTILITIES**Utility Address:** 505 THIRD STREET
HUDSON, WI 54016**When was utility organized?** 1/1/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR BRIAN D. GRAMENTZ**Title:** CITY ADMINISTRATOR**Office Address:**505 THIRD STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 4765**Fax Number:** (715) 386 - 3385 EXT**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN W TRACEY CPA**Title:****Office Address:** TRACEY & THOLE, S.C.502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR TIM CARUSO**Title:** PRESIDENT**Office Address:**1128 THIRD STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 9523**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: TRACEY & THOLE, S.C.**Title:****Office Address:** TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 8/30/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS P. CHRISTOPHERSEN**Title:** WATER UTILITY DIRECTOR**Office Address:**
505 THIRD STREET
HUDSON,, WI 54016**Telephone:** (715) 386 - 4765**Fax Number:** (715) 386 - 3385**E-mail Address:**

Name of utility commission/committee: HUDSON PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:MR ROBERT E. BROWN
MR TIM CARUSO, PRESIDENT
MR LEN MEISSEN
MR PETER POST
MR JIM T. PRIBIL, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,773,766	1,650,763	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	740,309	713,046	2
Depreciation Expense (403)	226,953	210,755	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	178,658	171,364	5
Total Operating Expenses	1,145,920	1,095,165	
Net Operating Income	627,846	555,598	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	627,846	555,598	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	112	36	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	206,104	178,884	10
Miscellaneous Nonoperating Income (421)	2,597	2,619	11
Total Other Income	208,813	181,539	
Total Income	836,659	737,137	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	836,659	737,137	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	71,369	76,664	14
Amortization of Debt Discount and Expense (428)	2,740	2,795	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	2,935	5,288	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		0	19
Total Interest Charges	77,044	84,747	
Net Income	759,615	652,390	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,573,848	2,897,074	20
Balance Transferred from Income (433)	759,615	652,390	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(130,719)	(24,384)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,464,182	3,573,848	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENTS	267,618	5
INVESTMENTS-PRIOR YEAR ADJUSTMENT AFTER FILING PSC REPORT	(101,209)	6
ADVANCE TO TID #4	39,695	7
Total (Acct. 419):	206,104	
Miscellaneous Nonoperating Income (421):		
TID SHARE OF DEBT ISSUANCE COSTS	2,597	8
Total (Acct. 421):	2,597	
Miscellaneous Amortization (425):		
NONE	0	9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(130,719)	13
Total (Acct. 436)--Debit:	(130,719)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	695				695	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	81				81	2
Payroll	474				474	3
Materials					0	4
Taxes	28				28	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	583	0	0	0	583	
Net income (or loss)	112	0	0	0	112	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,773,766	0	0	0	1,773,766	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,773,766	0	0	0	1,773,766	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	373,627		373,627	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	371		371	6
Other nonutility expenses			0	7
Water utility plant accounts	732		732	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	374,730	0	374,730	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,088,600	11,915,313	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,758,867	2,524,591	2
Net Utility Plant	10,329,733	9,390,722	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	855,051	875,121	5
Other Investments (124)	0	0	6
Special Funds (125)	1,222,941	1,055,088	7
Total Other Property and Investments	2,077,992	1,930,209	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250	138,878	8
Temporary Cash Investments (132)	2,434,836	1,867,874	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	450,412	435,686	11
Other Accounts Receivable (143)	22,161	20,126	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	76,204	77,362	14
Materials and Supplies (150)	23,871	25,936	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	3,007,734	2,565,862	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,602	29,342	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	92,071	20
Total Deferred Debits	26,602	121,413	
Total Assets and Other Debits	15,442,061	14,008,206	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,130,681	2,130,681	21
Appropriated Earned Surplus (215)	528,586	659,305	22
Unappropriated Earned Surplus (216)	4,464,182	3,573,848	23
Total Proprietary Capital	7,123,449	6,363,834	
LONG-TERM DEBT			
Bonds (221)	1,280,119	1,400,119	24
Advances from Municipality (223)	35,840	53,760	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,315,959	1,453,879	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,910	112,045	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,461	5,958	32
Other Current and Accrued Liabilities (238)	424	0	33
Total Current and Accrued Liabilities	45,795	118,003	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	580,275	298,803	36
Total Deferred Credits	580,275	298,803	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,376,583	5,773,687	41
Total Liabilities and Other Credits	15,442,061	14,008,206	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,837,168	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	251,432				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	13,088,600	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,758,867	0	0	0	10
Total Accumulated Provision	2,758,867	0	0	0	
Net Utility Plant	10,329,733	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,524,591				2,524,591	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	226,953				226,953	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,563				12,563	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	239,516	0	0	0	239,516	13
Debits during year						14
Book cost of plant retired	5,240				5,240	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,240	0	0	0	5,240	19
Balance End of Year	2,758,867	0	0	0	2,758,867	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	23,871	25,936	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	23,871	25,936	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Bonds - 1993	143	428	221	1
Revenue Bonds - 1996	2,597	428	26,381	2
Total			26,602	
Unamortized premium on debt (251)				
NONE	0	429	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,130,681	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>2,130,681</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$950,000 - 1993	06/28/1993	12/01/2003	5.13%	330,119	1
\$990,000 - 1996	02/01/1996	12/01/2016	4.75%	950,000	2
Total Bonds (Account 221):				1,280,119	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1st Street Advance	01/01/1993	12/31/2002	5.46%	35,840	1
Total for Account 223				35,840	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	178,658	2
Charged electric department expense		3
Charged sewer department expense	4,329	4
Other (explain):		
NONE		5
Total Accruals and other credits	182,987	
Taxes paid during year:		
County, state and local taxes	153,800	6
Social Security taxes	27,004	7
PSC Remainder Assessment	2,183	8
Other (explain):		
NONE		9
Total payments and other debits	182,987	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$950,000 - 1993	1,837	21,984	22,411	1,410	1
\$990,000 - 1996	4,121	49,385	49,455	4,051	2
Subtotal	5,958	71,369	71,866	5,461	
Advances from Municipality (223)					
NONE	0			0	3
Advances Due City 1st Street	0	2,935	2,935	0	4
Subtotal	0	2,935	2,935	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,958	74,304	74,801	5,461	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,773,687	0	0	0	0	5,773,687	1
Add credits during year:							
For Services	96,136					96,136	2
For Mains	430,954					430,954	3
Other (specify):							
HYDRANTS	75,806					75,806	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,376,583	0	0	0	0	6,376,583	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #4 - MRB PROCEEDS	855,051	1
Total (Acct. 123):	855,051	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
INVESTMENTS-BOND RESERVE FUNDS	118,000	3
INVESTMENTS-BOND REDEMPTION FUND	207,000	4
INVESTMENTS-BOND DEPRECIATION FUND	75,000	5
INVESTMENTS-IMPACT ASSESSMENTS	631,072	6
INVESTMENTS-IMPACT FEES	191,869	7
Total (Acct. 125):	1,222,941	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	442,734	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
TEMP METERS/MISC WATER SALES/TOWER LEASE COSTS	7,678	12
Total (Acct. 142):	450,412	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NORTH HUDSON - BILLINGS ON TAX ROLL	17,622	15
NORTH HUDSON - ADDITIONAL HYDRANT RENTAL	4,539	16
Total (Acct. 143):	22,161	
Receivables from Municipality (145):		
BILLINGS ON TAX ROLL	76,204	17
Total (Acct. 145):	76,204	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED CREDIT - UNAPPLIED IMPACT FEES	191,869	22
DEFERRED CREDIT - UNAPPLIED IMPACT ASSESSMENTS	362,025	23
DEFERRED CREDIT - TID SHARE OF DEBT ISSUANCE COSTS	26,381	24
Total (Acct. 253):	580,275	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,292,577	0	0	0	12,292,577	1
Materials and Supplies	24,903	0	0	0	24,903	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	2,641,729	0	0	0	2,641,729	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,075,135	0	0	0	6,075,135	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,600,616	0	0	0	3,600,616	
Net Operating Income	627,846	0	0	0	627,846	8
Net Operating Income as a percent of						
Average Net Rate Base	17.44%	N/A	N/A	N/A	17.44%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,130,681	1
Appropriated Earned Surplus	593,945	2
Unappropriated Earned Surplus	4,019,015	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,743,641	
Net Income		
Net Income	759,615	5
Percent Return on Proprietary Capital	11.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Pumping Plant additions consisted of new portable generator and rewiring pumphouses to allow for use.

Construction work in progress at 12/31/00 consists of new well and pumphouse expected to be completed in 2001.

2. Leaseholder changes.

not applicable

3. Extensions of service.

Most extensions installed directly by developers.

4. Estimated changes in revenues due to rate changes.

not applicable

5. Obligations incurred or assumed, excluding commercial paper.

not applicable

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 31, 2001

Mr. Brian D. Gramentz, City Administrator
Hudson Public Utilities
505 Third Street
Hudson, WI 54016-1603

2000 Analytical Review DWCCA-2630-ELE

Dear Mr. Gramentz:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$270,305 and \$82,690 reported as additions to Account 325, Electric Pumping Equipment and Account 328, Other Pumping Equipment, Water Utility Plant in Service schedule, page W-8. No explanations were provided for these additions, as requested by Head Note No. 3, and we do not see Commission authorization for these additions. Please provide a complete explanation of these additions.
2. During our review, we noted additions reported to Water Mains, page W-15. Headnote No. 5 to this schedule requests an explanation of financing. Please provide this explanation and follow this procedure in the future.
3. During our review, we noted additions reported to Water Services, page W-16. Headnote No. 3 to this schedule requests an explanation of financing. Please provide this explanation and follow this procedure in the future.
4. During our review, we noted \$5,407 reported in Account 474, Other Water Revenues, described as "initial fees." In the response to our 1999 review, it was indicated these were service initiation fees applicable under your R-2 tariff. R-2 authorizes a charge of \$7.50 for changes in customer status by a new customer as a condition of receiving service. Please confirm that you had over 700 customers in 2000 meeting these conditions or otherwise explain this \$5,407.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2630.doc

August 29, 2001

Mr. Brian D. Gramentz, City Administrator
Hudson Public Utilities
505 Third Street
Hudson, WI 54016-1603

2000 Analytical Review DWCCA-2630-ELE

Dear Mr. Gramentz:

The analytical review letter you received from the Public Service Commission (Commission), dated June 5, 2001, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at (608) 266-3768. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us.

response received 9/13/01 from Tracy & Thole, ele:

1. \$ for portable generator and rewiring on various pumphouses.
 - 2/3. Mains and services financed by developers.
 4. City confirms all initial fees in a/c 474 met conditions of tariff R-2.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,657,448	1
Total Sales of Water	1,657,448	
Other Operating Revenues		
Forfeited Discounts (470)	17,497	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	70,085	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,736	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	116,318	
Total Operating Revenues	1,773,766	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	176,960	9
Water Treatment Expenses (630-635)	54,665	10
Transmission and Distribution Expenses (640-655)	156,973	11
Customer Accounts Expenses (901-904)	73,633	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	278,078	14
Total Operation and Maintenance Expenses	740,309	
Other Operating Expenses		
Depreciation Expense (403)	226,953	15
Amortization Expense (404-407)	0	16
Taxes (408)	178,658	17
Total Other Operating Expenses	405,611	
Total Operating Expenses	1,145,920	
NET OPERATING INCOME	627,846	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,275	306,085	770,270	4
Commercial	433	187,048	311,108	5
Industrial	36	36,925	48,659	6
Total Metered Sales to General Customers (461)	4,744	530,058	1,130,037	
Private Fire Protection Service (462)	112		66,015	7
Public Fire Protection Service (463)	3,525		417,552	8
Other Sales to Public Authorities (464)	42	26,871	43,844	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,423	556,929	1,657,448	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	417,552	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	417,552	
Forfeited Discounts (470):		
Customer late payment charges	17,497	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	17,497	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASING	70,085	8
Total Rents from Water Property (472)	70,085	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	20,611	10
Other (specify):		
INITIAL FEES (PER REVIEW - UNDER CONDITIONS OF R-2)	5,407	11
VARIOUS OTHER	2,718	12
Total Other Water Revenues (474)	28,736	
Amortization of Construction Grants (475):		
NONE	0	13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	71,147	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	80,869	7
Operation Supplies and Expenses (623)	21,406	8
Maintenance of Pumping Plant (625)	3,538	9
Total Pumping Expenses	176,960	
WATER TREATMENT EXPENSES		
Operation Labor (630)	33,590	10
Chemicals (631)	12,863	11
Operation Supplies and Expenses (632)	8,212	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	54,665	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	54,019	14
Operation Supplies and Expenses (641)	19,137	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,383	16
Maintenance of Mains (651)	41,544	17
Maintenance of Services (652)	6,457	18
Maintenance of Meters (653)	11,485	19
Maintenance of Hydrants (654)	8,456	20
Maintenance of Other Plant (655)	1,492	21
Total Transmission and Distribution Expenses	156,973	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	11,440	22
Accounting and Collecting Labor (902)	57,172	23
Supplies and Expenses (903)	5,021	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	73,633	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	107,802	27
Office Supplies and Expenses (921)	28,770	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	20,359	30
Property Insurance (924)	24,151	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	86,623	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	10,373	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	278,078	
Total Operation and Maintenance Expenses	740,309	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		153,800	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,657	2
Net property tax equivalent		150,143	
Social Security		26,332	3
PSC Remainder Assessment		2,183	4
Other (specify): NONE			5
Total tax expense		178,658	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194977				3
County tax rate	mills		3.385234				4
Local tax rate	mills		5.770319				5
School tax rate	mills		8.758082				6
Voc. school tax rate	mills		1.329037				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.437649				10
Less: state credit	mills		1.305667				11
Net tax rate	mills		18.131982				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.770319				14
Combined School Tax Rate	mills		10.087119				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.857438				17
Total Tax Rate	mills		19.437649				18
Ratio of Local and School Tax to Total	dec.		0.815810				19
Total tax net of state credit	mills		18.131982				20
Net Local and School Tax Rate	mills		14.792261				21
Utility Plant, Jan. 1	\$	11,886,989	11,886,989				22
Materials & Supplies	\$	25,936	25,936				23
Subtotal	\$	11,912,925	11,912,925				24
Less: Plant Outside Limits	\$	1,776,724	1,776,724				25
Taxable Assets	\$	10,136,201	10,136,201				26
Assessment Ratio	dec.		1.025764				27
Assessed Value	\$	10,397,350	10,397,350				28
Net Local & School Rate	mills		14.792261				29
Tax Equiv. Computed for Current Year	\$	153,800	153,800				30
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	153,800					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,371		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	333,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,652		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	361,319	0	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	771,149	10,527	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	337,054	270,305	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	62,550	82,690	20
Total Pumping Plant	1,171,753	363,522	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	664,833		23
Total Water Treatment Plant	664,833	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,745		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			17,371	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			333,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,652	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	361,319	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			781,676	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			607,359	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			145,240	20
Total Pumping Plant	0	0	1,535,275	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			664,833	23
Total Water Treatment Plant	0	0	664,833	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,499	24
Structures and Improvements (341)			26,745	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,649,078		26
Transmission and Distribution Mains (343)	5,103,645	430,955	27
Fire Mains (344)	0		28
Services (345)	1,077,329	130,323	29
Meters (346)	646,827	95,421	30
Hydrants (348)	757,645	78,491	31
Other Transmission and Distribution Plant (349)	589		32
Total Transmission and Distribution Plant	9,301,357	735,190	
GENERAL PLANT			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	33,779	7,869	35
Computer Equipment (391.1)	23,606		36
Transportation Equipment (392)	137,220	16,164	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,709		39
Laboratory Equipment (395)	1,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,017		42
SCADA Equipment (397.1)	9,000		43
Miscellaneous Equipment (398)	14,216		44
Other Tangible Property (399)	0		45
Total General Plant	248,725	24,033	
Total utility plant in service directly assignable	11,747,987	1,122,745	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,747,987	1,122,745	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,649,078	26
Transmission and Distribution Mains (343)			5,534,600	27
Fire Mains (344)			0	28
Services (345)	75	(28,324)	1,179,253	29
Meters (346)	4,665		737,583	30
Hydrants (348)	500		835,636	31
Other Transmission and Distribution Plant (349)			589	32
Total Transmission and Distribution Plant	5,240	(28,324)	10,002,983	
GENERAL PLANT				
Land and Land Rights (389)			327	33
Structures and Improvements (390)			7,573	34
Office Furniture and Equipment (391)			41,648	35
Computer Equipment (391.1)			23,606	36
Transportation Equipment (392)			153,384	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,709	39
Laboratory Equipment (395)			1,278	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,017	42
SCADA Equipment (397.1)			9,000	43
Miscellaneous Equipment (398)			14,216	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	272,758	
Total utility plant in service directly assignable	5,240	(28,324)	12,837,168	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	5,240	(28,324)	12,837,168	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			37,562	37,562	1
February			35,767	35,767	2
March			36,790	36,790	3
April			41,995	41,995	4
May			65,854	65,854	5
June			60,962	60,962	6
July			66,684	66,684	7
August			71,973	71,973	8
September			58,860	58,860	9
October			52,284	52,284	10
November			36,561	36,561	11
December			38,482	38,482	12
Total for year	0	0	603,774	603,774	
Less: Measured or estimated water used in main flushing and water treatment during year				10,481	13
Less: Other utility use				3,638	14
Other utility use explanation:					15
Plant meters & other					
Water pumped into distribution system				589,655	16
Less: Water sold				556,929	17
Losses and unaccounted for				32,726	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,323	21
Date of maximum: 8/2/2000					22
Cause of maximum:					23
Hot and Dry					
Minimum gallons pumped by all methods in any one day during reporting year				898	24
Date of minimum: 3/21/2000					25
Total KWH used for pumping for the year				1,228,863	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
560 GRAY STREET	3	543	16	720,000	Yes	1
300 7TH STREET	4	522	16	864,000	Yes	2
600 LEMON STREET NORTH	5	504	12	720,000	Yes	3
1625 LIVINGSTONE ROAD	6	611	16	1,296,000	Yes	4
719 4TH STREET NORTH	7	522	18	1,008,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	4 BOOSTER 1	1
Location	560 GRAY STREET	300 7TH STREET	300 7TH STREET	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	JOHNSTON	DEMING	LAYNE	5
Year Installed	1953	1961	1961	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1953	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 BOOSTER 2	5	6	14
Location	300 7TH STREET	600 LEMON ST. NORTH	1625 LIVINGSTONE ROAD	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	PEERLESS	JOHNSTON	18
Year Installed	1961	1961	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	500	900	21
Pump Motor or Standby Engine Mfr	US	GE	GE	23
Year Installed	1961	1961	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	150	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	1
Location	719 4TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	AURORA	5
Year Installed	1991	1985	1985	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	200	200	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1991	1985	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 10 NORTH 3			14
Location	654 10TH STREET NORTH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1985			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	100			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1985			23
Type	ELECTRIC			24
Horsepower	10			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3 560 GRAY STREET	3 910 WISCONSIN STREET	4 300 7TH ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	4
				5
Year constructed		1953	1961	6
				7
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)		185	34	10
				11
Total capacity in gallons		150,000	1,000,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
	WELLHOUSE		WELLHOUSE	17
				18
Filters, type (gravity, pressure, other, none)		PRESSURE	PRESSURE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.7200	0.8640	21
				22
Is a corrosion control chemical used (yes, no)?		N	N	23
				24
Is water fluoridated (yes, no)?		Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	5 600 LEMON ST.NORTH	6 1361 HANLEY ROAD	6 1625 LIVINGSTONE ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1961	1980		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	103	190		10
				11
Total capacity in gallons	150,000	500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		1.2960	20
				21
Is a corrosion control chemical used (yes, no)?	N		N	22
				23
Is water fluoridated (yes, no)?	Y		Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	4
				5
Year constructed		1987	1994	6
				7
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)		239	185	10
				11
Total capacity in gallons		200,000	750,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0080		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	423	0	0	0	423	1
M	D	1.000	2,918	0	0	0	2,918	2
M	D	1.250	422	0	0	0	422	3
M	D	2.000	7,456	0	0	0	7,456	4
M	D	4.000	21,293	0	0	0	21,293	5
M	D	6.000	101,360	2,446	0	0	103,806	6
M	D	8.000	70,968	5,419	0	0	76,387	7
M	D	12.000	77,515	4,541	0	0	82,056	8
M	S	12.000	160	0	0	0	160	9
M	D	14.000	26,371	0	0	0	26,371	10
M	S	16.000	387	0	0	0	387	11
Total Within Municipality			309,273	12,406	0	0	321,679	
Total Utility			309,273	12,406	0	0	321,679	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,643	1	1	0	1,643		1
M	1.000	959	198	0	0	1,157		2
M	1.250	28	0	0	0	28		3
M	1.500	93	2	0	0	95		4
M	2.000	60	2	0	0	62		5
M	3.000	4	0	0	0	4		6
M	4.000	61	7	0	0	68		7
M	6.000	78	1	0	0	79		8
M	8.000	80	9	0	0	89		9
M	10.000	3	0	0	0	3		10
M	12.000	1	0	0	0	1		11
Total Utility		3,010	220	1	0	3,229	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,266	318	94	0	4,490	139	1
0.750	105	75	8	0	172	14	2
1.000	128	14	9	0	133	23	3
1.250	7	0	1	0	6	1	4
1.500	74	5	0	0	79	14	5
2.000	43	4	2	0	45	11	6
2.500	0	0	0	0	0	0	7
3.000	24	1	0	0	25	9	8
4.000	1	0	0	0	1	0	9
8.000	3	0	0	0	3	0	10
10.000	2	0	0	0	2	0	11
Total:	4,653	417	114	0	4,956	211	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,226	205	12	6	3	38	4,490	1
0.750	125	42	2	1	0	2	172	2
1.000	11	97	12	6	2	5	133	3
1.250	2	2	0	2	0	0	6	4
1.500	3	54	7	10	1	4	79	5
2.000	2	33	0	7	0	3	45	6
2.500	0	0	0	0	0	0	0	7
3.000	0	11	3	6	0	5	25	8
4.000	0	0	0	0	1	0	1	9
8.000	0	0	0	0	3	0	3	10
10.000	0	0	0	0	2	0	2	11
Total:	4,369	444	36	38	12	57	4,956	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	613	47	1		659	2
Total Fire Hydrants	613	47	1	0	659	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 659

Number of distribution system valves end of year: 1,268

Number of distribution valves operated during year: 92

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Services - a/c# 345:

Adjustment represents adjustment to cost of plant recorded in 1999 for plant installed by developer which came to light subsequent to the filing of the 1999 PSC report. Adjustment does not result in change in physical plant.

Per review response: a/c 325 additions - rewiring work on various pumping plant to allow for use of portable generator. a/c 328 addition - \$79,700 for purchase of portable generator.

Water Mains (Page W-15)

Per review, mains financed by developers, 9/13/01 ele

Water Services (Page W-16)

Per review - utility financed \$5,863; remainder financed by developers, 9/13/01, ele.

Hydrants and Distribution System Valves (Page W-18)

Valves tested during year less than 50% due to available manpower and priorities.
